

LEGAL NOTICE TOWN OF ELLINGTON

Personal Property Declarations must be filed with the Assessor annually on or before November 1st in accordance with Section 12-41 of the Connecticut General Statutes. All owners or lessors of tangible personal property except registered automobiles, airplanes and boats are required by statute to file with the Assessor during the month of October. Business Personal Property is everything other than Real Estate that has value by itself. It would include things such as furniture, fixtures, computer equipment, tools, machinery, **non-registered motor vehicles, horses**, movable storage buildings, signs, leasehold improvements, video tapes, vending machines, leased equipment and any other equipment **used in a business or to earn income**.

The deadline for filing a timely declaration is **November 2**. When a declaration is not filed by November 2, this office is required to place an assessment on the property as per Section 12-42 of the Connecticut General Statutes. Undeclared tangible personal property is subject to an estimation and a **25% Penalty**. Public Act 96-224 allows an extension of not more than 45 days for good cause. It is necessary to request an extension in writing to the Assessor by November 1.

Connecticut General Statutes Sec. 12-81 (72) provides for a five year 100% property tax exemption for certain manufacturing machinery and equipment. New and "newly-acquired" used manufacturing machinery and equipment is eligible for this exemption, provided it was acquired (by purchase, lease or self-construction) on or after October 2, 1993. Such machinery and equipment must be used for manufacturing purposes. It must also be tangible personal property defined in #168(e) of the IRS Code as either five-year or seven-year property.

Veterans claiming disability exemptions must submit proof from the Veterans administration to the Assessor annually during the assessment period stating the percentage of disability.

Disabled veterans aged 65 or older may be entitled to additional exemption. If you are not receiving such exemption provide proof of age to the Assessor.

Farmers: Applications for exemption of Personal Property must be filed with the Assessor **prior to November 1st** each year. A farming operation may be defined as an active agricultural concern from which is derived at least \$15,000 in gross sales, or incur at least \$15,000 in expenses related to such farming operation during the previous calendar year. Livestock will continue to be totally exempt from taxation if the required exemption application form M-28 is filed with the Assessor on or before November 1st in accordance with Section 12-91 of the Connecticut General Statutes.

Farm, Forest, and Open Space Use Classification: Owners of real estate qualified under Subsection 12-107 of the Connecticut General Statutes applying for assessment relief under provisions of this statute must make application to the Assessor between **September 1 and October 31** for the October 1, 2009 Grand List.

Dated at Ellington, Connecticut this 30th day of September, 2009.

Rhonda Q. McCarty, CCMA II, Assessor
Town of Ellington

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